

**59-7-318 Sales of tangible personal property.**

- (1) Sales of tangible personal property are in this state if:
- (a) the property is delivered or shipped to a purchaser, other than the United States Government, within this state regardless of the f.o.b. point or other conditions of the sale; or
  - (b)
    - (i) the property is shipped from an office, store, warehouse, factory, or other place of storage in this state; and
    - (ii)
      - (A) the purchaser is the United States Government; or
      - (B) the taxpayer is not taxable in the state of the purchaser.
- (2) Whether sales of tangible personal property by an airline are in this state is determined as provided in this section, subject to the calculation required by Subsection 59-7-317(2).

Amended by Chapter 283, 2008 General Session